## **CERTIFICATE OF SERVICE**

I hereby certify that on December 22, 2005, I caused a true and correct copy of the foregoing Lead Plaintiff's Memorandum of Law in Opposition to Defendants' Motion to Dismiss the Consolidated Amended Class Action Complaint with accompanying Exhibit A, to be served via electronic filing and First-Class Mail upon:

Robert J. Serio, Esq.
J. Ross Wallin, Esq.
Colin Young, Esq.
GIBSON, DUNN& CRUTCHER LLP
200 Park Avenue
New York, NY 10166

Counsel for Defendants

By:

BERGER & MØNTAGUE, P.C.

Sherrie R. Savett (I.D. 17646)

Phyllis M. Parker (I.D. 77336)

Jeffrey L. Osterwise (I.D.201859)

1622 Locust Street

Philadelphia, PA 19103

(215) 875-3000

(215) 875-4674 (fax)

Lead Counsel for Lead Plaintiff Steelworkers Pension Trust and the Class